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 15 UNITED STATES OF AMERICA

16 UNITED STATES DISTRICT COURT

17 FOR THE CENTRAL DISTRICT OF CALIFORNIA

18 UNITED STATES OF AMERICA,

19 Plaintiff,

20 v.

21 MANUCHEHR KHOSHBIN,

22 Defendant.

23 No. 8:25-cr-00026-FWS

24 PLEA AGREEMENT FOR DEFENDANT
 25 MANUCHEHR KHOSHBIN

26 [Class A Misdemeanor]

27 1. This constitutes the plea agreement between MANUCHEHR
 28 KHOSHBIN ("defendant") and the United States Attorney's Office for
 the Central District of California ("the USAO") in the above-
 captioned case. This agreement is limited to the USAO and cannot
 bind any other federal, state, local, or foreign prosecuting,
 enforcement, administrative, or regulatory authorities.

29 **DEFENDANT'S OBLIGATIONS**

30 2. Defendant agrees to:

31 a. Give up the right to indictment by a grand jury and,
 32 at the earliest opportunity requested by the USAO and provided by the

1 Court, appear and plead guilty to a one-count information charging
2 defendant with the Willful Failure to Pay Tax in violation of 26
3 U.S.C. § 7203.

4 b. Not contest facts agreed to in this agreement.

5 c. Abide by all agreements regarding sentencing contained
6 in this agreement.

7 d. Appear for all court appearances, surrender as ordered
8 for service of sentence, obey all conditions of any bond, and obey
9 any other ongoing court order in this matter.

10 e. Not commit any crime; however, offenses that would be
11 excluded for sentencing purposes under United States Sentencing
12 Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not
13 within the scope of this agreement.

14 f. Be truthful at all times with Pretrial Services, the
15 United States Probation Office, and the Court.

16 g. Pay the applicable special assessment at or before the
17 time of sentencing unless defendant lacks the ability to pay and
18 prior to sentencing submits a completed financial statement on a form
19 to be provided by the USAO.

20 h. Defendant will, if requested to do so by the Internal
21 Revenue Service, provide the Internal Revenue Service with
22 information regarding the year covered by the return. Payments may
23 be made to the Clerk, United States District Court, Fiscal
24 Department, 255 East Temple Street, Room 1178, Los Angeles,
25 California 90012, or, if paid before sentencing, to the IRS
26 restitution payment office.

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i. Defendant is liable for the penalty imposed by the Internal Revenue Code, 26 U.S.C. § 6663, on the understatement of tax liability for 2017.

j. Defendant gives up any and all objections that could be asserted to the Examination Division of the Internal Revenue Service receiving materials or information obtained during the criminal investigation of this matter, including materials and information obtained through grand jury subpoenas.

k. Defendant will sign closing agreements with the Internal Revenue Service contemporaneously with the signing of this plea agreement, permitting the Internal Revenue Service to assess and collect the total sum of \$1,380,932 for the defendant's tax year 2017 based on defendant's unreported income.

THE USAO'S OBLIGATIONS

3. The USAO agrees to:

a. Not contest facts agreed to in this agreement.

b. Abide by all agreements regarding sentencing contained in this agreement.

c. At the time of sentencing, provided that defendant demonstrates an acceptance of responsibility for the offense up to and including the time of sentencing, recommend a two-level reduction in the applicable Sentencing Guidelines offense level, pursuant to U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an additional one-level reduction if available under that section.

d. Recommend that defendant be sentenced to a term of imprisonment no higher than the low end of the applicable Sentencing Guidelines range. For purposes of this agreement, the low end of the

1 Sentencing Guidelines range is that defined by the Sentencing Table
2 in U.S.S.G. Chapter 5, Part A.

3 **NATURE OF THE OFFENSE**

4 4. Defendant understands that for defendant to be guilty of
5 the crime charged in the single-count information, that is, Willful
6 Failure to Pay Tax, in violation of Title 26, United States Code,
7 Section 7203, the following must be true: (1) defendant owed taxes
8 for the calendar year ending December 31, 2017; (2) defendant failed
9 to pay the tax by October 15, 2018 as required by Title 26 of the
10 United States Code; and (3) in failing to do so, defendant acted
11 willfully.

12 **PENALTIES AND RESTITUTION**

13 5. Defendant understands that the statutory maximum sentence
14 that the Court can impose for each violation of Title 26, United
15 States Code, Section 7203 is: one year of imprisonment; a one-year
16 period of supervised release; a fine of \$100,000 or twice the gross
17 gain or gross loss from the offense, whichever is greatest; and a
18 mandatory special assessment of \$25.

19 6. Defendant understands that supervised release is a period
20 of time following imprisonment during which defendant will be subject
21 to various restrictions and requirements. Defendant understands that
22 if defendant violates one or more of the conditions of any supervised
23 release imposed, defendant may be returned to prison for all or part
24 of the term of supervised release authorized by statute for the
25 offenses that resulted in the term of supervised release, which could
26 result in defendant serving a total term of imprisonment greater than
27 the statutory maximum stated above.

7. Defendant understands that the conviction in this case may also subject defendant to various other collateral consequences, including but not limited to revocation of probation, parole, or supervised release in another case and suspension or revocation of a professional license. Defendant understands that unanticipated collateral consequences will not serve as grounds to withdraw defendant's guilty plea.

8. Defendant understands that, if defendant is not a United States citizen, the conviction in this case may subject defendant to removal, also known as deportation, denial of citizenship, and denial of admission to the United States in the future. The court cannot, and defendant's attorney also may not be able to, advise defendant fully regarding the immigration consequences of the convictions in this case. Defendant understands that unexpected immigration consequences will not serve as grounds to withdraw defendant's guilty plea.

FACTUAL BASIS

9. Defendant admits that defendant is, in fact, guilty of the offenses to which defendant is agreeing to plead guilty. Defendant and the USAO agree to the statement of facts provided below and agree that this statement of facts is sufficient to support the plea of guilty to the charge described in this agreement and to establish the Sentencing Guidelines factors set forth in paragraph 11 below but is not meant to be a complete recitation of all facts relevant to the underlying criminal conduct or all facts known to either party that relate to that conduct.

In his 1040 tax return filed on October 15, 2018, defendant failed to pay taxes on the profits from the sale of a commercial

1 property and instead treated the transaction as a non-taxable
2 exchange and deferral of tax under Section 1031 of the Internal
3 Revenue Code. Specifically, in 2017, defendant made \$7,163,049 on
4 the sale of a commercial property located at 26741 Rancho Parkway,
5 Lake Forest, CA 92630 (the "Home Depot Property"), which resulted in
6 a tax due and owing of \$1,380,932. Nonetheless, defendant
7 intentionally did not pay the tax due and owing in filing his tax
8 return on October 14, 2018. Accordingly, defendant was required to
9 pay tax on the proceeds from the sale of the Home Depot Property and
10 willfully failed to pay \$1,380,932 of tax due and owing for the 2017
11 tax year.

12 **SENTENCING FACTORS**

13 10. Defendant understands that in determining defendant's
14 sentence the Court is required to calculate the applicable Sentencing
15 Guidelines range and to consider that range, possible departures
16 under the Sentencing Guidelines, and the other sentencing factors set
17 forth in 18 U.S.C. § 3553(a). Defendant understands that the
18 Sentencing Guidelines are advisory only, that defendant cannot have
19 any expectation of receiving a sentence within the calculated
20 Sentencing Guidelines range, and that after considering the
21 Sentencing Guidelines and the other § 3553(a) factors, the Court will
22 be free to exercise its discretion to impose any sentence it finds
23 appropriate up to the maximum set by statute for the crime of
24 conviction.

25 11. Defendant and the USAO agree to the following applicable
26 Sentencing Guidelines factors:

27 Base Offense Level: 20 U.S.S.G. §§ 2T1.1(a)(1),
28 2T4.1(H)

12. Defendant and the USAO reserve the right to argue that additional specific offense characteristics, adjustments, and departures under the Sentencing Guidelines are appropriate.

13. Defendant understands that there is no agreement as to defendant's criminal history or criminal history category.

14. Defendant and the USAO reserve the right to argue for a sentence outside the sentencing range established by the Sentencing Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1), (a)(2), (a)(3), (a)(6), and (a)(7).

WAIVER OF CONSTITUTIONAL RIGHTS

15. Defendant understands that by pleading guilty, defendant gives up the following rights:

a. The right to persist in his plea of not guilty.

b. The right to a speedy and public trial by jury.

c. The right to be represented by counsel - and if

necessary have the court appoint counsel - at trial. Defendant understands, however, that, defendant retains the right to be represented by counsel - and if necessary have the court appoint counsel - at every other stage of the proceeding.

d. The right to be presumed innocent and to have the burden of proof placed on the government to prove defendant guilty beyond a reasonable doubt.

e. The right to confront and cross-examine witnesses against defendant.

f. The right to testify and to present evidence in opposition to the charge, including the right to compel the attendance of witnesses to testify.

1 g. The right not to be compelled to testify, and, if
2 defendant chose not to testify or present evidence, to have that
3 choice not be used against defendant.

4 h. Any and all rights to pursue any affirmative defenses,
5 Fourth Amendment or Fifth Amendment claims, and other pretrial
6 motions that have been filed or could be filed.

7 **WAIVER OF APPEAL OF CONVICTION**

8 16. Defendant understands that, with the exception of an appeal
9 based on a claim that defendant's guilty plea was involuntary, by
10 pleading guilty defendant is waiving and giving up any right to
11 appeal defendant's conviction on the offense to which defendant is
12 pleading guilty. Defendant understands that this waiver includes,
13 but is not limited to, arguments that the statute to which defendant
14 is pleading guilty is unconstitutional, and any and all claims that
15 the statement of facts provided herein is insufficient to support
16 defendant's plea of guilty.

17 **LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE**

18 17. Defendant agrees that, provided the Court imposes a term of
19 imprisonment of no more than one year, defendant gives up the right
20 to appeal all of the following: (a) the procedures and calculations
21 used to determine and impose any portion of the sentence; (b) the
22 term of imprisonment imposed by the Court; (c) the fine imposed by
23 the Court, provided it is within the statutory maximum; (d) to the
24 extent permitted by law, the constitutionality or legality of
25 defendant's sentence, provided it is within the statutory maximum;
26 (e) the term of probation or supervised release imposed by the Court,
27 provided it is within the statutory maximum; and (g) any of the
28 following conditions of probation or supervised release imposed by

1 the Court: the conditions set forth in Second Amended General Order
2 20-04 of this Court; the drug testing conditions mandated by 18
3 U.S.C. §§ 3563(a)(5) and 3583(d); and the alcohol and drug use
4 conditions authorized by 18 U.S.C. § 3563(b)(7).

5 19. Defendant also gives up any right to bring a postconviction
6 collateral attack on the conviction or sentence, except a post-
7 conviction collateral attack based on a claim of ineffective
8 assistance of counsel or an explicitly retroactive change in the
9 applicable Sentencing Guidelines, sentencing statutes, or statutes of
10 conviction. Defendant understands that this waiver includes, but is
11 not limited to, arguments that the statute to which defendant is
12 pleading guilty is unconstitutional, that newly discovered evidence
13 purportedly supports defendant's innocence, and any and all claims
14 that the statement of facts provided herein is insufficient to
15 support defendant's plea of guilty.

16 20. The USAO agrees that, provided all portions of the sentence
17 are at or below the statutory maximum specified above, the USAO gives
18 up its right to appeal any portion of the sentence.

19 **RESULT OF WITHDRAWAL OF GUILTY PLEA**

20 21. Defendant agrees that if, after entering a guilty plea
21 pursuant to this agreement, defendant seeks to withdraw and succeeds
22 in withdrawing defendant's guilty plea on any basis other than a
23 claim and finding that entry into this plea agreement was
24 involuntary, then (a) the USAO will be relieved of all of its
25 obligations under this agreement; and (b) should the USAO choose to
26 pursue any charge that was not filed as a result of this agreement,
27 then (i) any applicable statute of limitations will be tolled between
28 the date of defendant's signing of this agreement and the filing

1 commencing any such action; and (ii) defendant waives and gives up
2 all defenses based on the statute of limitations, any claim of pre-
3 indictment delay, or any speedy trial claim with respect to any such
4 action, except to the extent that such defenses existed as of the
5 date of defendant's signing this agreement.

6 **EFFECTIVE DATE OF AGREEMENT**

7 22. This agreement is effective upon signature and execution of
8 all required certifications by defendant, defendant's counsel, and an
9 Assistant United States Attorney.

10 **BREACH OF AGREEMENT**

11 23. Defendant agrees that if defendant, at any time after the
12 signature of this agreement and execution of all required
13 certifications by defendant, defendant's counsel, and an Assistant
14 United States Attorney, knowingly violates or fails to perform any of
15 defendant's obligations under this agreement ("a breach"), the USAO
16 may declare this agreement breached. All of defendant's obligations
17 are material, a single breach of this agreement is sufficient for the
18 USAO to declare a breach, and defendant shall not be deemed to have
19 cured a breach without the express agreement of the USAO in writing.
20 If the USAO declares this agreement breached, and the Court finds
21 such a breach to have occurred, then: (a) if defendant has previously
22 entered a guilty plea pursuant to this agreement, defendant will not
23 be able to withdraw his guilty plea and (b) the USAO will be relieved
24 of all its obligations under this agreement.

25 24. Following the Court's finding of a knowing breach of this
26 agreement by defendant, should the USAO choose to pursue any charge
27 that was not filed as a result of this agreement, then:

1 a. Defendant agrees that any applicable statute of
2 limitations is tolled between the date of defendant's signing of this
3 agreement and the filing commencing any such action.

4 b. Defendant waives and gives up all defenses based on
5 the statute of limitations, any claim of pre-indictment delay, or any
6 speedy trial claim with respect to any such action, except to the
7 extent that such defenses existed as of the date of defendant's
8 signing this agreement.

9 c. Defendant agrees that: (i) any statements made by
10 defendant, under oath, at the guilty plea hearing (if such a hearing
11 occurred prior to the breach); (ii) the agreed to factual basis
12 statement in this agreement; and (iii) any evidence derived from such
13 statements, shall be admissible against defendant in any such action
14 against defendant, and defendant waives and gives up any claim under
15 the United States Constitution, any statute, Rule 410 of the Federal
16 Rules of Evidence, Rule 11(f) of the Federal Rules of Criminal
17 Procedure, or any other federal rule, that the statements or any
18 evidence derived from the statements should be suppressed or are
19 inadmissible.

20 **COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES**

21 **OFFICE NOT PARTIES**

22 25. Defendant understands that the Court and the United States
23 Probation and Pretrial Services Office are not parties to this
24 agreement and need not accept any of the USAO's sentencing
25 recommendations or the parties' agreements to facts or sentencing
26 factors.

27 26. Defendant understands that both defendant and the USAO are
28 free to: (a) supplement the facts by supplying relevant information

1 to the United States Probation and Pretrial Services Office and the
2 Court, (b) correct any and all factual misstatements relating to the
3 Court's Sentencing Guidelines calculations and determination of
4 sentence, and (c) argue on appeal and collateral review that the
5 Court's Sentencing Guidelines calculations and the sentence it
6 chooses to impose are not error, although each party agrees to
7 maintain its view that the calculations in paragraph 11 are
8 consistent with the facts of this case. While this paragraph permits
9 both the USAO and defendant to submit full and complete factual
10 information to the United States Probation and Pretrial Services
11 Office and the Court, even if that factual information may be viewed
12 as inconsistent with the facts agreed to in this agreement, this
13 paragraph does not affect defendant's and the USAO's obligations not
14 to contest the facts agreed to in this agreement.

15 27. Defendant understands that even if the Court ignores any
16 sentencing recommendation, finds facts or reaches conclusions
17 different from those agreed to, and/or imposes any sentence up to the
18 maximum established by statute, defendant cannot, for that reason,
19 withdraw defendant's guilty plea, and defendant will remain bound to
20 fulfill all defendant's obligations under this agreement. Defendant
21 understands that no one -- not the prosecutor, defendant's attorney,
22 or the Court -- can make a binding prediction or promise regarding
23 the sentence defendant will receive, except that it will be within
24 the statutory maximum.

25 **NO ADDITIONAL AGREEMENTS**

26 28. Defendant understands that, except as set forth herein,
27 there are no promises, understandings, or agreements between the USAO
28 and defendant or defendant's attorney, and that no additional

1 promise, understanding, or agreement may be entered into unless in a
2 writing signed by all parties or on the record in court.

3 **PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING**

4 29. The parties agree that this agreement will be considered
5 part of the record of defendant's guilty plea hearing as if the
6 entire agreement had been read into the record of the proceeding.

7 AGREED AND ACCEPTED

8 UNITED STATES ATTORNEY'S OFFICE
9 FOR THE CENTRAL DISTRICT OF
CALIFORNIA

10 JOSEPH T. McNALLY
11 Acting United States Attorney



3/2/2025

Date

12 JENNIFER L. WAIER
13 Assistant United States Attorney

14 
15 MANUCHEHR KHOSHBIN
Defendant

2.24.25

Date

16 
17 STEVEN TOSCHER
18 Attorney for Defendant
MANUCHEHR KHOSHBIN

2/24/2025

Date

20 **CERTIFICATION OF DEFENDANT**

21 I have read this agreement in its entirety. I have had enough
22 time to review and consider this agreement, and I have carefully and
23 thoroughly discussed every part of it with my attorney. I understand
24 the terms of this agreement, and I voluntarily agree to those terms.
25 I have discussed the evidence with my attorney, and my attorney has
26 advised me of my rights, of possible pretrial motions that might be
27 filed, of possible defenses that might be asserted either prior to or
28 at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a),

1 of relevant Sentencing Guidelines provisions, and of the consequences
2 of entering into this agreement. No promises, inducements, or
3 representations of any kind have been made to me other than those
4 contained in this agreement. No one has threatened or forced me in
5 any way to enter into this agreement. I am satisfied with the
6 representation of my attorney in this matter, and I am pleading
7 guilty because I am guilty of the charge and wish to take advantage
8 of the promises set forth in this agreement, and not for any other
9 reason.



2-24-25

11 MANUCHEHR KHOSHBIN
Defendant

12 Date

13 **CERTIFICATION OF DEFENDANT'S ATTORNEY**

14 I am MANUCHEHR KHOSHBIN's attorney. I have carefully and
15 thoroughly discussed every part of this agreement with my client.
16 Further, I have fully advised my client of his rights, of possible
17 pretrial motions that might be filed, of possible defenses that might
18 be asserted either prior to or at trial, of the sentencing factors
19 set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines
20 provisions, and of the consequences of entering into this agreement.
21 To my knowledge: no promises, inducements, or representations of any
22 kind have been made to my client other than those contained in this
23 agreement; no one has threatened or forced my client in any way to
24 enter into this agreement; my client's decision to enter into this
25 agreement is an informed and voluntary one; and the factual basis set

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1 forth in this agreement is sufficient to support my client's entry of
2 his guilty plea pursuant to this agreement.



2/24/2025

3 Date

4 STEVEN TOSCHER
5 Attorney for Defendant
6 MANUCHEHR KHOSHBIN

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